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UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEVADA

In re:)	Case No.: 15-10525-ABL
)	
Wishing Well Property Investments, LLC,)	Chapter 11
Series 1,)	
)	
Debtor.)	
)	
Wishing Well Property Investments, LLC,)	Adv. No.:
Series 1,)	
)	
Petitioner,)	
v.)	
)	
Office of the Clark County Recorder,)	
)	
Respondent.)	
)	

NOTICE OF REMOVAL OF ACTION

TO: CLERK OF THE UNITED STATES BANKRUPTCY COURT, DISTRICT OF NEVADA, ALL PARTIES IN THE STATE COURT CIVIL ACTION REFERENCED HEREIN AND HEREBY REMOVED, AND THE CLERK OF THE STATE COURT;

PLEASE TAKE NOTICE that, in accordance with all applicable federal statutes and rules, including, but not limited to, 28 U.S.C. § 1452(a) and Rule 9027 of the Federal Rules of Bankruptcy Procedure, Wishing Well Property Investments, LLC, Series 1 (the “**Debtor**”), hereby removes to the United States Bankruptcy Court for the District of Nevada, that certain

Nevada state court action pending in the Eighth Judicial District Court, Clark County, Nevada (the “**State Court Action**”), entitled Wishing Well Property Investments, LLC, Series 1 v. Office of the Clark County Recorder, Case No. A-14-708859.

1. As required by Rule 9027, the Debtor has attached hereto as **Exhibits 1 through 7**, all pleadings and process of record filed to date in the State Court Action.

2. On October 22, 2014, the Debtor commenced the State Court Action seeking judicial review of a hearing officer’s decision affirming the decision of the Office of the Clark County Recorder (the “**County Recorder**”) regarding a partial refund of real property transfer tax (the “**Transfer Tax**”) paid on the Debtor’s purchase of the real property located at 740 Altacrest Drive, Las Vegas, Nevada (the “**Property**”). The Debtor believed the value of the real property used by the County Recorder to calculate the amount of Transfer Tax due was not correct.

3. Importantly, the Property was purchased by the Debtor pursuant to an auction sale conducted by Chapter 7 Trustee David Rosenberg and pursuant to an order authorizing the sale under section 363 of the United States Bankruptcy Code entered by this Court.

4. The Debtor is entitled to remove the State Court Action because each claim and cause of action is related to the Debtor’s Chapter 11 case. Specifically, resolution of the Debtor’s claims in the State Court Action have a clear and direct impact on property of the Debtor’s estate under Bankruptcy Code Section 541. Resolution of the claims asserted in the State Court Action will affect the administration of the Debtor’s estate, the Debtor’s potential Chapter 11 plan of reorganization and the adjustment of the debtor-creditor relationship.

5. The State Court Action is a core proceeding within the meaning of 28 U.S.C. § 157(b). Should the Court determine that it cannot, absent the consent of the parties, enter final

1 orders and judgment consistent with Article III of the United States Constitution, the Debtor
2 consents to the entry of final orders and judgment by this Court. Should the Court determine
3 this is not a core proceeding, the Debtor consents to entry of final orders and judgment by this
4 Court.

5 6. A copy of this notice, without exhibits, will be promptly filed with the Clerk of
6 the Eighth Judicial District Court, Clark County, Nevada, and will be served on all parties to
7 the State Court Action.
8

9 Dated this 18th day of March, 2015.

10 Respectfully Submitted,
11

12 /s/ Samuel A. Schwartz

13 Samuel A. Schwartz, Esq.

14 Nevada Bar No. 10985

15 Bryan A. Lindsey, Esq.

16 Nevada Bar No. 10662

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22 Attorneys for the Debtor
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was sent electronically via the Court's CM/ECF system on March 18, 2015 to the following:

U.S. TRUSTEE - RN - 11
USTPRegion17.RE.ECF@usdoj.gov

I HEREBY CERTIFY that a true and correct copy of the foregoing was sent via REGULAR MAIL on March 18, 2015 to the following:

Catherine Jorgenson, Esq.
Clark County District Attorney
500 South Grand Central Parkway
P.O. Box 55215
Las Vegas, Nevada 89155

Zachary T. Ball, Esq.
The Ball Law Group, LLC
3455 Cliff Shadows Parkway, Suite 150
Las Vegas, Nevada 89129

/s/ Janine Lee
Janine Lee